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2005 NOV 16 P 12:10

U.S. DISTRICT COURT  
SOUTHERN DISTRICT OHIO  
EAST SIDE COLUMBUS

**TO: Judge Michael H. Watson and  
Clerk James Bonini**

**Clerk's Office Of The  
District Court of The United States  
c/o: The United States District Court  
Southern District of Ohio  
Columbus, Ohio 43215**

**November 15, 2005**

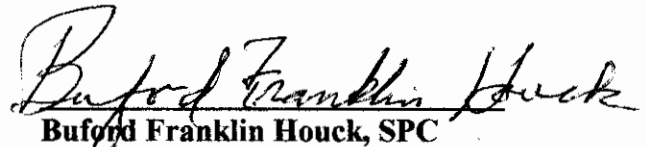
**Case #: 1:01 CV 541**

**Tracking #: BFH11152005**

**Original Order Filed 10-03-05**

**Thank you for your correction of the Docket Text, for your Order received  
November 10, 2005 and noting it into the file. (Original Copy Annexed).**

**Sincerely,**



**Buford Franklin Houck, SPC  
and Intervener  
c/o: 1739 Kevin Street  
Ironton, Ohio 45638**

**NOTARY**

Signed before me this 15<sup>th</sup> day of November,

2005, by Buford Franklin Houck, who is personally known to me or has produced  
valid identification.

Seal

Debbie Perry  
Notary Public

DEBBIE PERRY  
Notary Public, State of Ohio  
My commission expires March 4, 2007  
My Commission Expires 3-4-07

MIME-Version:1.0

From:cmecfhelpdesk@ohsd.uscourts.gov

To:ecf.notification@ohsd.uscourts.gov

Bcc:Northern.Taxcivil@usdoj.gov,dorothy\_gass@ohsd.uscourts.gov,karen\_waldrop@ohsd.us

Message-Id:<804376@ohsd.uscourts.gov>

Subject:Activity in Case 1:01-cv-00541-MHW-TSB USA v. Houck, et al "Notice of Correc

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**U.S. District Court**

**Southern District of Ohio**

**Notice of Electronic Filing**

The following transaction was received from ba, entered on 11/9/2005 at 7:06 AM EST and filed on 11/9/2005

**Case Name:** USA v. Houck, et al

**Case Number:** 1:01-cv-541

**Filer:**

**Document Number:**

**Docket Text:**

Notice of Correction re: <sup>78</sup>~~81~~ Order; incorrect version of the order was replaced with a corrected version; corrected version mailed to Dft Houck. (ba, )

The following document(s) are associated with this transaction:

**1:01-cv-541 Notice will be electronically mailed to:**

Elizabeth Lan Davis elizabeth.lan@usdoj.gov, Northern.Taxcivil@usdoj.gov

Lara E Ewens lara.ewens@usdoj.gov

Jan Martin Holtzman jan.holtzman@usdoj.gov, karen.kruetzkamp@usdoj.gov;  
maryjo.massie@usdoj.gov; civ.ecfohscin@usdoj.gov

**1:01-cv-541 Notice will be delivered by other means to:**

Ben Houck Estates  
1739 Kevin Street  
Ironton, OH 45638

William L Comer  
1739 Kevin Street  
Ironton, OH 45638

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

United States of America,

Plaintiff(s),

v.

Case No. 1:01cv541

(Judge Michael H. Watson)

Buford F. Houck, et al.,

Defendant(s).

**ORDER**

This matter is before the Court on the Magistrate Judge's Report and Recommendation filed September 14, 2005 (Doc. 76).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See United States v. Walters, 638 F.2d 947 (6th Cir. 1981). Defendant Buford Houck filed Objections to the R&R which were non-responsive. (Doc. 77)<sup>1</sup>

Having reviewed this matter de novo pursuant to 28 U.S.C. § 636, the Court finds the Magistrate Judge's Report and Recommendation to be correct.

Accordingly, it is **ORDERED** that the Report and Recommendation of the Magistrate Judge is hereby **ADOPTED**. Defendant Buford F. Houck's Motion for Partial Summary

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<sup>1</sup>Defendant has filed a notarized statement that "This Matter Has Been Settled and Closed Without Controversy." Attached to the statement is the copy of the R&R, a "Registered Bill of Exchange" and Notice addressed to the Secretary of the Department of the Treasury and a Notice to the IRS.

Judgment (Doc. 70<sup>2</sup>) is denied; Plaintiff's Motion for Summary Judgment (Doc. 71) is granted entitling Plaintiff to foreclose the federal tax liens on the Kevin Street Property; Buford F. Houck is deemed the true owner of the Kevin Street Property; the property will be sold and the proceeds from the sale will be applied to Mr. Houck's tax liability.



Michael H. Watson  
United States District Judge

bac

November 1, 2005

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<sup>2</sup>The Court notes that Defendant Houck's Motion for Partial Summary Judgment (Doc. 70) is not a Motion, but was inadvertently docketed as such due to the reference to a Motion for Partial Summary Judgment on the face of the document. Upon further review, the Court notes that this reference is referring to this Court's Order Adopting the Magistrate's R&R and granting Plaintiff's Motion for Partial Summary Judgment, a copy of which is attached to the document. Even if the Court were to somehow construe Document 70 as a Motion by Defendant, this Motion hereby is DENIED for the reasons stated by the Magistrate Judge.